

**Certificate of Service**

The undersigned hereby certifies that on the 28th day of November, 2008, I served a true copy of the within Objection, of the A.M. McGregor Home, to Debtors' Motion For an Order Pursuant to Sections 105 and 365 of the Bankruptcy Code to Establish Procedures For the Settlement or Assumption and Assignment of Prepetition Derivative Contracts, via the Court's ECF system, to participants registered to receive notices thereby, and via overnight mail, in a sealed envelope, with postage prepaid thereon, in an official depository of the Federal Express Postal Service, addressed to the last known address of the addressees as indicated below:

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/s/ Martin Eisenberg, Esq.  
Martin Eisenberg, Esq.

*One of the Attorneys for A.M. McGregor Home*